

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 755 - HB 1177

February 16, 2009

SUMMARY OF BILL: Requires the income of a spouse to be included in the income of an applicant for tax relief if filing a joint federal income tax return.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumption:

- According to the Comptroller, this legislation is intended to secure the intent of the existing law and will not have a fiscal impact on state or local government.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is fluid and cursive.

James W. White, Executive Director

/kmc

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